App F IX 4

Previous References

1944
(Municipal

File No 119-44
Serial Nos 1, 2

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos ~~1 & 2~~ two

Part B for 1944 (August)

SUBJECT

Inspection note of Anekal Town Municipal Office dated 2-3-1944

SL 2. To

The Deputy Comr, Bangalore Rural

L No 1716 dated 17-8-44

Makes certain observations re—

29/8

Letter No 176 Rev A 1/43-44 dt 27 4 44 from the DC Manbhum forg the results of inspection of Amkal Jour M Office conducted by him on 2-3-1944

Libel Rr Remarks: Items of the important points are marked in red

(10)

Echoes:

2) There are certain articles on which echoes is not being levied; instructions are reported to have been issued in this direction some time ago proposals for the levy

Remarks

3) A sum of Rs 470/- has so far been collected against Rs 5239/- outstanding, showing thereby the attention has not been paid during the current year to reduce the heavy arrears

4) There is a discrepancy in the arrears figures as given in the Rolls and as entered in the Demand Register

Inspection Rolls figures:- Rs 5238-9-3
Demand Register Rs 5239-9-3

5) Arrears have accumulated on account of negligence or delay in taking action for example, though a decree against one Jhakharapan has been obtained in favour of the Rly, the amount has not been recovered owing to the failure to take execution proceedings against the judgment debtor

6) Very small amounts being less than one Rupee have been shown as outstanding since 38 & onwards (Cheat No 436)

7) Again, Receipts have been passed for the arrears of later years without adjusting the prior years' arrears (Vide Cheats Nos 417 & 418)

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6831/1

8) The Number of Bills issued as against the Number of Khatedars Compares itself very favorably also noted That the supply of bill forms is awaited

Bills issued after entry in Regr 99
No of Khatedars as per Lab/4483

9) Civil Suits Regr has been very badly kept
Decree obtained against non-occupancy ryots not containing the
Clause for execution proceedings

10) Immovable Property Regr

This too is badly kept & found that
most of the columns are blank

11) The Treasury pass Book —

— Receipts & adjustments of Elementary Edn
Cess are brought into the Office Cash Book & that
in the Treasury Pass Book as the transactions
pertaining to the item are made as separate
items Challans & Vouchers

The Head of account for credit & debit
has also been entered in the Cash Book in
the Column provided therefor

12) The Municipality has heavy Commitments
May have to find adequate funds to discharge
their Commitments in so that they need
not be charged with interest

13) for permit the financial condition
of this Municipality is not satisfactory very nearly
a bill high debt is owing there unless it appears
that financial position, the Council will not realise
sufficient revenue the ordinary items of expenditure
Thereafter - Remarks & suggestions to Municipal Dept
Statements of the Collector & Executive Officer

Yours

(3)

Notes of the Inspection of the Arakal Cummings Area

6831/1 14) It should collect duties & should improve its financial position

Notes 24/6

OFFICE OF THE MINISTER FOR L S G & P H
Date 24-7-44
No 653.

Ccs 24/7/44

15) Ccs 30/7/44

16) Ccs 31-7-44

17) Draft letter to go 7/8/44

(8) Subd with a draft 14/8

(9) Draft letter

[illegible] 82) L 1716 dt 17.8.44 2 - DC Alwaye

Taken care of

DR

23/8

MI 119-44-1 6831/(57)

No M6 Per A 1/43-44 Office of the Deputy Commissioner
Encl. 1 Inspn Notes Bangalore District,
Bangalore, Dated 21st Apr , 1944

From

Mahomed Ismail Sheriff, Esq., B A ,
Deputy Commissioner,
Bangalore District

SECRETARIAT
1 MAY 944
L S G BRANCH

To
GOVT OF MYSORE

C Narayanaswamy Naidu, Esq , B A , B L ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Sir,

Sub - Inspection notes of Anekal
Town Municipal Office

I have the honour to forward herewith, for the information of Government the notes of Inspection of Anekal Town Municipal Office conducted by me on 2-3-1944 The Amildar President of the Municipality has been directed to rectify the several defects and omissions observed and submit a report within one month The progress of action taken by him will be reviewed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Bangalore District

AKR

Notes of Inspection of the Anekal Town Municipal Office held by Mohamed Ismail Sheriff, Esq , B A , Deputy Commissioner, Bangalore District on 4th March 1944

This Office was last inspected by the Deputy Commissioner on 29-12-42 The inspection Minute Book is maintained 14 points were observed for taking action 7 of them have been disposed of Action is yet to be taken in respect of the remaining points. The stage of pendency in these cases has to be ascertained for the records (disposal of) and noted Immediate action should be taken to dispose of the remaining items also Mr H D Krishniya is the Amildar -President since 18th March '43 Mr R Channappa has been elected as Vice-President The election is pending approval of Government

The Municipal Council consists of 15 elected, 3 Ex-Officio and 3 nominated members It was re-constituted for a period of 3 years from 1-1-44 as per Government notification No L 6558-Mi 47-43 dated 31-1-43

Meetings

Two ordinary and 2 special meetings were held after the council was reconstituted The average attendance is 14 and it is fair The previous meeting proceedings book is said to have been sent to the Additional District Judge's Court for reference in an appeal case A separate book has been temporarily opened pending the receipt of the previous register from the Court - Action taken on the resolutions has not been noted in this register, on the ground that the permanent register has been sent to the court and its return is awaited There could be no objection to note the nature of action taken on the several points in this register though it is only for a temporary period This omission should be supplied very early so as to indicate that the resolutions passed at every meeting and requiring further action have not escaped ;- notice

Committees -

The Committees that have been formed by the Municipal - Council in their meeting held on 31-1-44 are noted ~~in~~ hereunder

(1) Managing Committee	With the Vice-President as the Chairman
(2) Health Committee	With the Sub-Assistant Surgeon as the Chairman
(3) Works Committee	With the Sub-Overseer as the Chairman
(4) Audit Committee	With the Vice-President as the Chairman
(5) Reading Room Committee	-do-
(6) Shandy Committee	-do-
(7) Bye-law Committee	with the President as the Chairman
(8) Octroi Committee	With the Vice-President as the Chairman

Committees nos 1 to 7 have not yet met though they were formed a month back At least one meeting every month should be held and the subjects pending should be disposed of The last Committee no (8) is intended to assist the Vice-President in checking the octroi collections and affixing the seal The duties of this committee have not been specified Whether it is meant to help the V P in affixing the seal on piece-goods and whether the committee may also check the octroi collections has to be defined This may be done even now

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Octroi

The octroi establishment consists of one peon on ₹ 9/- per mensem The II Clerk is looking after the octroi collections This is a rented Koti building The octroi office is located in the Koti The monthly rent is ₹ 1-4-0 per month

The income under octroi for the years from 41-42 is noted below for purposes of comparison

Name of commodities	For the year 1941-42	For the year 42-43	43-44 up to end of February 44
Cocoanuts	260-12-10		
" Dry	3-3-0		
Kerosine Oil	161-12-0		
Sheep & goats	184-10-0		
Chunam carts	14-8-0		
Tobacco	222-2-0		
Piece goods	555-6-9		
Beedies and cigarettes	11-8-0		
	₹1413-10-7		

The collections under octroi during the eight months of the current year aggregate to ₹ 1459-13-4 as against the ₹ 872-5-0 for the corresponding period of 42-43 and ₹ 889-12-3 for the corresponding period of 41-42

~~The Thargeh~~

The octroi is not being levied on some common items noted in the margin The question of the levy on these commodities was before the Council. But the proposals had not been sent up as the Council had, in their view, ~~xx~~ the subject of abolition of octroi on all goods and the substitution of "Trade Tax" - Government did not approve of the proposal to the levy of Trade Tax as this was not covered by the provisions of Section (6) of the Mysore Town Municipalities Act of 1933 (Vide Law Secretary's letter No L 4208-M1 113-42-37 dated 20-10-42 The President should have taken up again the original question of the levy of octroi on the goods not taxed yet and sent up proposals This was pointed out at the last inspection But no progress has been made so far in this behalf The President is once again informed that the question should be placed before the Council and send up proposals with a view to augment the resources of the Municipal Council

The realisations under this head for the 8 months during 43-44 being ₹ 1459-13-4, it is expected that the total collections for the whole year would be more than the provision of ₹ 1600 made in the Budget and the actual amount of ₹ 1624-13-6 realised during the previous year thus showing that there has been an increase of income and the anticipated ~~xxxxxxx~~ income has approached accuracy The figures for the previous years from 1935-36 have also been noted hereunder to show that the collections during these two years have not been disappointing, though it may be said that the increase, particularly in respect of piece-goods is due to the high prices prevailing on this commodity

519-15-1
1104-14-5
1624-13-6

(8)

this commodity

1935-36	1060-12-1
1936-37	1367-6-3
1937-38	1262-1-3
1938-39	1301-6-3
1939-40	1343-10-8
1940-41	1448-5-9
1941-42	1413-10-7
1942-43	1624-13-6
1943-44 up-to-date	1459-13-4

No smuggling cases have been detected during the current year nor in the year previous The members of the Octroi Committee may be deputed to control octroi collection and exercise strict supervision, especially for the reason that the establishment does not include an mutsaddi or any other responsible official and the II clerk entrusted with the Supervision may not devote his entire attention to this branch of work only Checked the octroi receipt book No 11161 with reference to the Khirdi Receipt nos 8,13 and 30 were verified with the Khirdi entries are found to have been correctly An examination of the receipts showed that the daily totals are entered in the back of the receipts It is necessary that the number and date of credit of the collections should be noted on the back of the receipts The present clerk who is attending to this work has furnished the full amount of security namely, ₹ 50/-

Mohataria

The Mohataria establishment consists of the following - There is only one Bill Collector on ₹ 15/- in the grade ₹15-1-20 He has been recently appointed pending sanction of the Deputy Commissioner and he has been attending to Mohataria collections As his appointment is recent, he has not furnished the security and this should be obtained from him very early

The last revision took place in 1936-37. It had been included in the programme for 42-43 But no revision took place last year The D C B , of Mohataria is noted below -

Arrears on 1-7-43	5239-9-3	Arrears on 1-7-42	8448-0-6
demand for 43-44	4379-0-11	Demand for 42-43	2160-0-11 2160-0-11
Total	9618-10-2	Total	10608-1-5
			2160-0-11
Collections up to the end of February '44	1402-5-10	Collections up to end of February 43	3335-14-1 7272-3-4
Balance on 1-3-44	8216-4-4	Balance on 1-3-43	2060-0-11
			9332-4-3

The collections during the previous year were ₹ 7279/- as against ₹ 3466 during 41-42 The increased recoveries were due to active and vigorous steps taken and the arrears also came down from ₹ 8448 to ₹ 5239/- But as a result of inertness during the current year, the collections have fallen short being only ₹ 1402/5/10 The bulk of this poor collection relat to the current year demand A sum of ₹ 470/- has so far been collected against ₹ 5239/- outstandi This shows that adequ

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attention was not paid during the current year for reducing the heavy arrears It is to be noted that the amount of arrears is more than one year's demand The Amildar-President should take vigorous steps and collect all recoverable arrears within the next three months ~~xxxxxx~~ leaving nil balance

The Salwar particulars of the arrears as seen from the Kulwar Bakipatti as on 1-7-43 are noted hereunder

30-31	311-15-4		2403-11-1
31-32	205-5-6	38-39	447-9-7
32-33	212-4-0	39-40	312-5-10
33-34	202-7-10	40-41	385-12-3
34-35	289-13-1	41-42	552-4-3
35-36	344-4-8	42-43	1136-14-3
36-37	356-0-9		
37-38	431-7-11		5238-9-3

The arrears shown as outstanding on 1-7-43 in the D C B register is ~~s~~ 5239-9-3 The figures should be rectified and a correct figure incorporated in the D C B statement for the quarter ending 31st March '44

Out of this, a sum of ~~s~~ 470/- has been collected Thas - figure is very negligible when compared with the amount of arrears outstanding for collection It was observed during last inspection that personal liability should be fixed in the following - cases if it is established that the arrears accumulated on account of negligence or delay in taking action

~~s~~ 411-15-1 relating to 30-31

~~s~~ 198-8-0 due from Khatedar no 418 Mr Shankarappa being the amount of decree passed in favour of the Municipality but not recovered owing to failure to take Execution proceedings against the judgment deptor

Mr Shankarappa has also to pay ~~s~~ 32/- for 33-34 towards the arrack shop rental This has been pending and repeated observations made - during previous inspections have been of no avail In such cases, continued delays would instead of easing the position, add to the personal responsibility The previous records should be traced and action taken to reduce these amounts from the outstandings and a special report of the result of action taken should be submitted before the 15th April 44

There are 1483 Khates and 6 volumes of D C B Registers have been opened Volume 3 was examined Khate No 436 is an instance where very small amounts being less than one rupee have been outstanding since 38-39 and onwards It would not have been very difficult to collect these petty amounts and reduce the no of defaulters if some attempt had been made to collect them, preferably, by inducement since no coercive action may be taken with advantage in respect of such small items

One irregularity observed in this register is that receipts have been passed for the arrears of late years without adjusting the previous years' arrears vice Khate nos 417 and 418 By - lapse of time, the previous year's arrears will automatically become time-barred Delivery of such receipts will give an occasion to the defaulter to set up defence contesting the demand for previous years A list of all such cases should be prepared at once and the irregular action ~~xx~~ regularised immediately

Bill system is in force in this Municipality The number of Bills issued against the Number of Khatedars compares itself very favourably It is said that the supply of bill forms is awaited

Bills issued - 99
after entry in the register

No of Khatedars 1483

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No of Khatedars	1483
Bills issued and not entered in the register	600

It is explained that these bills could not be entered in the register to avoid delay from the Government Press The forms should be obtained at once by addressing a D O letter to the Superintendent and special efforts should be made to collect all arrears and reduce the outstandings before the end of the current year The budget provision of Rs 5,000/- is not likely to be reached undess proper and immediate attention is paid and the collections improved

Civil Suits Register has been maintained But none of the [redacted]dings have been filled up Some of the entries made go to show that advances have been made to the Public Prosecutor to conduct the cases on behalf of the municipality There is no entry to show if these advances have been adjusted or the amounts still outstanding against the account of the Counsel

Of the few suits that were filed, decree has been passed against G Shankarappa Whether action was taken to institute the execution proceedings cannot be made out from the register The President should take personal interest in the matter and get a list of all suits filed and ascertain the stages of pendency and then incorporate the particulars

Miscellaneous demand Register

Maintained The D C B of items of miscellaneous demands is noted below -

(1) Arrack shop rent	32-0-0	
(2) Toddy shop	10-0-0	
(3) Shandy	68-13-8	
(4) Manure	--	
(5) Mutton stall rent	20-8-0	2 recovered
(6) License fees	20-0-0	2/- recovered
	151-5-8	
Arrears on 1-7-43	151-5-8	
Demand for the year 43-44	889-0-0	
Total	1040-5-8	

Particulars for the current		collected	Collection up to the end of February 44	578-1-
(1) License fees	25-0-0	24/-		
(2) Mutton stalls	215-0-0	215/-	Balance on 1-3-44	462-4-
(3) Shandy	451-0-0	263-1-8		
(4) Toddy shop rent	120-0-0	40-0-0		
(5) Arrack shop rent	48-0-0	32-0-0		

Even under this item of demand, Khists are not being received regularly and the arrears are mounting up Only Rs 4/- has been recoverec towards previous balances The collection work is slack and requires immediate attention The President should bestow specaal attention and personal attention and recover all the dues before the end of April 44

Immoveable property Register

A printed register has been maintained Most of the columns are blank The Assistant Comptroller has made a note therein that the vacant sites should be entered in the property register This has not been done It is learnt that a separate vacant site register has been maintained in manuscript form It is not necessary to have a separate register for this item The several items should be carried over to the printed register and the dimensions, cost of acquisition Number and date of G O sanctioning the acquisition etc should be filled One or two sites have been sold They have been entered in the register The name of the purchaser, the amount of sale, the date of confirmation of sale etc have not been noted Vide item Nos 10-11 in the register The auditor has made a shara in this register that there are 32 vacants sites belonging to the Municipality

As these sites represent the lands acquired from time to time and having involved costs to the Municipality, it is very essential that the detailed particulars of the cost, dimensions etc should be entrered in the property register with information as to the Khaneshumari and Khane Nos assigned to it after sale Names of articles of furniture have to be entered in a separate register prescribed instead of in the property register

Tolls The toll gates continue to be worked departmentally There are 6 gates with six peons at Rs 9/- per month These men are relieved by the municipal peons who are not attached to the Toll establishment The income under this head during the past 3 years is noted below -

1941-42	42-43		43-44	
For 8 months	for one year	for 8 months	for full year	For 8 months
1439-0-0	2476-9-0	1230-5-0	2203-6-0	1366-0-0

The Budgett provision for the year is Rs 2300/- The total realisations for the current year is not likely to reach the amount provided for in the Budget unless proper vigilance is exercised over the work of the collecting staff

Cattle Pound - The Bill collector is looking after the Pound The income realised in the Pound during the 8 months of the current year is Rs 119-13-0 as against Rs 160-13-0 for the corresponding period of the previous year The anticipated income of Rs 300/- may not be realised

Vehicle Tax registers maintained

	Carts	Cycles
Arrears on 1-7-43	84	34
Current year's demand	218	149
Total	302	183
Collections for 8 months	260	49
Balance on 1-3-44	42	134

The arrears are very

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very heavy Prompt action should be taken to collect the balance at once

License Register.

Including the 18 applications of previous years, there were 49 applications for disposal 21 applications were disposed of so far leaving a balance of 28 applications pending No applications have been received since Novemberx 1943, as seen from the Register The undisposed of applications are shown as pending with the Assistant Sanitary Inspector The Assistant Sanitary Inspector states that he has none pending with him The records should be traced and the applications disposed of before the end of this month It is also possible that the applications might have been received since November 1943 but not registered The quarterly abstracts of pendency are not being put up and the register has not been examined at any time This should be done and the correct pendency ascertained 14 licenses were granted during the year All of these are for repairs or improvements and in one or two cases, additions to the building There have been no new constructions, No mutations have been registered so far whether by improving or adding to the existing buildings, the market value of the buildings has not increased and therefore has become liable to additional taxation
~~taxxxdx~~

Sanitation and Public Health

There is one Assistant Sanitary Inspector on 25-1-35 and one conservancy Durfedar on Rs-13/- per month There are 15 sweepers of whom 7 are male on Rs 9/- each and 8 females on 8/- each -- Attendance register has been maintained One of the sweepers is looking after the Reading Room The Sanitary Inspector is conducting the vaccination List of unprotected children has been maintained There are only 59 unprotected children As the summer season has already set in, the vaccination work should be done more briskly

In the list, abstracts of pending cases should be put up every month and should be brought in the monthly meetings The monthly diaries of the Assistant Sanitary Inspector are being reviewed

Public works Including one work of the previous year, there were twenty works for execution All of them are of a petty nature The total amount of estimate for all these works is Rs 899-12-0 9 works have been completed and a sum of Rs 685-1-3 has been paid The No of works on hand is 11 of which 10 are under progress and on work for Rs 13/- has not been started These should be completed and the savings effected if any, should be noted in the work register, which has not been posted up-to-date

Financial position

Opening balance on 1-7-43	2906-4-3
Receipts up to the end of February 44	6162-11-4
Total	9068-15-7
Payments for 8 months	7051-3-5
Closing balance on 29-2-44	2017-12-2

The Treasury pass book has been written up and verified balances in both the registers agree Receipts and adjustments of Elementary Education cess are brought in the office Cash Book and not in the Treasury Pass Book as the transactions pertaining

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to this item are made on separate chellans and vouchers Hence the total receipts and payments in the Cash Book do not agree with the Pass Book though the closing balance is not affected

The Head of account for credit and debit has not been entered in the Cash Book in the column provided therefor As no separate classified abstract register has been maintained in the Municipality whose transactions are not very heavy, the Head of Account should be entered in the cash Book ~~xx~~ so as to facilitate quick preparation of monthly cash accounts and to avoid misclassifications

Petty Cash Book Maintained There is a balance of ₹ 22/- on hand This is the balance of imprest amount The imprest of for the office is ₹ 25/- A sum of ₹ 3/- has been spent for lighting charges in the municipal elections This should be recouped at once, as the Expenditure was incurred more than two months ago

The following contributions are due to Government

1	Primary Education Contribution	₹ 500/-	Being the 2nd instalment out of 6 allowed to be paid this year
2	Medical contribution	444/-	overdue
3	Cost of Stationery	64-12-11	due from previous years

The Municipality has heavy commitments They have to find adequate funds to discharge these commitments in time so that they need not be charged with interest Hence prompt measures should be adopted to collect arrears which are very heavy and old and to find ways and means to augment the income, such as levy of duty on some of the octroiable goods which are now free from taxation

Audit Notes Some of the points requiring attention out of the notes for 40-41 are still pending The notes of 41-42 have been received and these should be attended to at once

Record Sorting Work. - Five bundles are still to be sorted As the No is very small, there should be no arrears in this branch of work in ~~xxxxxxx~~ only it is attended to systematically

Stock registers for the receipt and issue of receipt books ~~xxx~~ have been maintained One for toll-gates and the other for other items - Mohatarfa, octroi, and Miscellaneous demands

The No of Books on hand -

(1) Toll gates 86

(2) Other items 36

The current year's supply has not been received Indent has been made The books should be obtained very early

GENERAL - Remittances are made once in 2 or 3 days some times As the office is in the Head quarters of the treasury, remittances should be made on all working days irrespective of the amount

Separate Khirdis have been maintained for receipts under Octroi Mohatarfa - toll and pounds The no ~~or~~ dt and date of credit should be entered in these Khirdis also as it is not being done now

It is hoped that earnest endeavours will be made to collect all arrears and adopt an ambitious programme of public utility and ~~current~~ improvements may be adopted measures

for Deputy Commissioner,
Bangalore District
17/4

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Appendix F G —1]

SUBJECT

Section MC
File No 119-44
Serial No 2

Diary No of letter replied to

No L1716 dt 17/8/44

General and Revenue Secretariat

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the *194*

To

The DC, Bangalore

Sir,

With reference to your letter no MC Pers A 1/43-44 dt 27-4-44 forwarding the Inspection Notes of Anekal Town Municipal Office, I am directed to observe that the financial condition of the above Municipality is not satisfactory and unless it improves the financial position, the Municipal Council will not be able to meet even the ordinary items of expenditure.

Date of issue 17/8/44

Signed by Mr G R R

List of enclosures

Codied by

Examined by

WD 04161—GPB—60 000—24 10 41

15) Treasurers
~~Clerk~~ to request you to
obtain monthly
Demand, Collection and
Balance Statements of the
Collection of taxes and
review them regularly
The President of the Municipality should
be instructed to collect the
arrears specially ~~and thoroughly~~ ~~Treasurer~~ would be required to monthly
~~financial position~~ the Chairman with maintenance
of the High Court
recently stated

I have the
Honour
to be Sir
Your obedient servant
Sd/-
Law Secretary
14/8